

KEVIN V. RYAN (**California State Bar No. 118321**)  
 United States Attorney  
 JAY R. WEILL (**California State Bar No. 75434**)  
 Assistant United States Attorney  
 Chief, Tax Division  
 DAVID L. DENIER (**California State Bar No. 95024**)  
 Assistant United States Attorney  
 9th Floor Federal Building  
 450 Golden Gate Avenue, Box 36055  
 San Francisco, CA 94102  
 Telephone: (415) 436-6888  
 Fax: (415) 436-6748

Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE  
 NORTHERN DISTRICT OF CALIFORNIA  
 SAN FRANCISCO DIVISION**

<p><b>RICO TSE,</b></p> <p style="text-align: center;"><b>Plaintiff,</b></p> <p style="text-align: center;"><b>v.</b></p> <p><b>UNITED STATES OF AMERICA,</b></p> <p style="text-align: center;"><b>Defendant.</b></p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p><b>NO. C-06-2412-MJJ</b></p> <p><b>STIPULATION AND ORDER              TRANSFERRING CASE TO              CENTRAL DISTRICT OF              CALIFORNIA</b></p> <hr style="width: 100%;"/> <p><b>GRANTED</b></p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

IT IS HEREBY AGREED AND STIPULATED by the parties, through their respective counsel of record, as follows:

1. This is an action against the United States under 28 U.S.C. § 1346(a)(1) for the recovery of a penalty alleged to have been excessive or wrongfully collected under the internal-revenue laws.

2. Any civil action in district court against the United States under 28 U.S.C. § 1346(a) may only be prosecuted in the judicial district where the plaintiff resides. 28 U.S.C. § 1402(a)(1).

3. Plaintiff Rico Tse resides at 1618 Sekio Avenue, Rowland Heights, California 91748, which is within the Central District of California.

4. The parties, therefore, agree and stipulate that venue is improper in the Northern District of California and that this case should be transferred to the Central District of California pursuant to 28 U.S.C. § 1406(a).

THE SCHINNER LAW GROUP

Dated: July 21, 2006

/s/ Edward Sarti

EDWARD SARTI

Attorneys for Plaintiff Rico Tse

KEVIN V. RYAN

United States Attorney

Dated: July 21, 2006

/s/ David L. Denier

DAVID L. DENIER

Assistant United States Attorney

Tax Division

Attorneys for United States of America

**ORDER**

Pursuant to the Stipulation of the parties and 28 U.S.C. §§ 1402(a)(1) and 1406(a), and for good cause shown, this case is hereby ordered to be transferred to the Central District of California.

Dated: 7/28/2006



MARTIN J. JENKINS

UNITED STATES DISTRICT JUDGE